

INTERNAL REVENUE SERVICE
District Director

Department of the Treasury

c/o McCaslin Industrial Park
2 Cupania Circle
Monterey Park, CA 91754
Attn:EOG-2

Date:

FEB 24 1994

[REDACTED] Employer Identification Number:
[REDACTED]

Case Number:
[REDACTED]

Person to Contact:
[REDACTED]

Telephone Number:
[REDACTED]

Dear Applicant:

This is in reference to your application for exemption from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code.

In a previous contact made with your organization, you were informed that it was our opinion that you did not qualify for exemption from Federal income tax as an organization described in section 501(c)(3) of the Code. We have previously informed you of your rights of appeal in this matter and, if you were in agreement with our conclusions, we requested that you execute an agreement Form 6018.

You have indicated your agreement to our conclusion that you do not qualify for exemption from Federal income tax as an organization described in section 501(c)(3) of the Code by executing and returning the Consent to Proposed Adverse Action Form 6018.

Accordingly, we conclude that you do not qualify for exemption from Federal income tax as an organization described in section 501(c)(3) of the Code and, furthermore, contributions made to you are not deductible by the donors for Federal income tax purposes.

The appropriate state officials will be notified of this action as required by section 6104(c) of the Code.

Sincerely yours

Richard R. Orosco
District Director

Internal Revenue Service
Exempt Organizations
2 Cupania Circle
Monterey Park, CA 91754-7406

Department of the Treasury

Date: January 4, 1994

Person to Contact:
[REDACTED]

Telephone Number:
[REDACTED]

Refer Reply to:
[REDACTED]

Due Date:
January 25, 1994

Dear Applicant:

This is in response to your application for exemption from Federal Income Tax as an organization described in Internal Revenue Code section 501(c)(3).

Your organization does not qualify under Internal Revenue Code section 501(c)(3).

Revenue Ruling 74-17 explains that condominium associations serve the interests of the individual owners and not the community. Revenue Ruling 74-99 sets forth the requirement that organizations must serve a community which bears a reasonable recognizable relationship to an area ordinarily identified as governmental; it must not conduct activities directed to the exterior maintenance of private residences and the common areas or facilities must be for the use and enjoyment of the general public. Both of these Revenue Rulings preclude your exemption.

However, you can seek coverage under Internal Revenue Code section 528. This section provides that the exempt function income (usually dues) will not be taxed under certain circumstances. You elect coverage by filing an annual return, Form 1120-H, with your respective Service Center.

If you are in agreement with this letter, please sign and return the enclosed Form 6018, within 21 days of this letter. If you are not in agreement please respond within 21 days, giving facts, law and rationale to support your position.

The following items are enclosed for your review: Form 1120-H, IRC section 528, Rev. Rul. 74-17, Rev. Rul. 74-99, Publications 892 and 588 and Form 6018.

If you have any questions, please feel free to contact me at [REDACTED].

Sincerely,

[REDACTED]

Exempt Organizations Specialist

Form 6018 (Rev. August 1983)	Department of the Treasury-Internal Revenue Service Consent to Proposed Adverse Action (All references are to the Internal Revenue Code)	Prepare In Duplicate
Case Number [REDACTED]	Date of Latest Determination Letter	
Employer Identification Number [REDACTED]	Date of Proposed Adverse Action Letter	
Name and Address of Organization [REDACTED]		

I consent to the proposed adverse action relative to the above organization as shown by the box(es) checked below. I understand that if Section 7428, Declaratory Judgments Relating to Status and Classification of Organizations under Section 501(c)(3), etc. applies, I have the right to protest the proposed adverse action.

NATURE OF ADVERSE ACTION

- ☒ Denial of exemption
- ☐ Revocation of exemption, effective
- ☐ Modification of exempt status from section 501(c)() to 501(c)(), effective
- ☐ Classification as a private foundation (section 509(a)), effective
- ☐ Classification as a non-operating foundation (section 4942(j)(3)), effective
- ☐ Classification as an organization described in section 509(a)(), effective
- ☐ Classification as an organization described in section 170(b)(1)(A)(), effective

If you agree to the adverse action shown above, please sign and return this consent. You should keep a copy for your records.

If you sign this consent before you have exhausted your administrative appeal rights, you may lose your rights to a declaratory judgment under section 7428.

(Signature instructions are on the back of this form.)

Name of Organization

Signature and Title

Date

Date

Form 6018 (Rev. 8-83)

1-12-94